

**Collin County, Texas**  
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds  
For the Eleven Months Ended August 31, 2013 and 2012

	<u>August 31, 2013</u>	<u>August 31, 2012</u>
<b>Revenues:</b>		
Property taxes	\$ 180,281,030	\$ 174,848,886
Fees and charges for services	36,481,777	33,621,582
Intergovernmental revenue	12,266,132	14,038,923
Fines and forfeitures	3,917,360	3,735,770
Rental revenues	1,252,039	1,250,910
Interest	1,283,102	2,334,382
Miscellaneous	1,618,489	998,245
Total Revenues	<u>237,099,929</u>	<u>230,828,698</u>
<b>Expenditures:</b>		
Salaries and wages	93,330,453	92,751,933
Training and travel	639,363	617,771
Maintenance and operating	49,281,645	45,280,866
Capital projects - capital outlay	24,528,200	30,911,338
Debt service:		
Principal retirement	28,035,000	26,050,000
Interest and fiscal charges	16,799,042	16,105,324
Other debt service expenses	4,253,682	10,485,679
Total Expenditures	<u>216,867,385</u>	<u>222,202,911</u>
Excess (deficiency) of revenues over (under) expenditures	<u>20,232,544</u>	<u>8,625,787</u>
<b>Other financing sources (uses):</b>		
Transfers in	3,029,963	8,589,432
Transfers out	(3,059,963)	(8,619,432)
Sale of assets	3,725,862	237,311
Debt issuance	74,185,000	142,687,933
Refunding escrow payments	(46,320,000)	(79,710,000)
Refunded bond interest	-	382,067
Premium (discount) on sale of bonds	5,477,016	25,245,548
Total other financing sources (uses)	<u>37,037,878</u>	<u>88,812,859</u>
Net change in fund balances	57,270,422	97,438,646
<b>Fund balance - beginning</b>	<u>340,133,115</u>	<u>306,264,024</u>
<b>Fund balance - ending</b>	<u>\$ 397,403,537</u>	<u>\$ 403,702,670</u>